



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUZEKA MUNICIPAL WATER UTILITY

Principal Office: 213B E. FRONT STREET
P.O. BOX 344
WAUZEKA, WI 53826

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUZEKA MUNICIPAL WATER UTILITY**Utility Address:** 213B E. FRONT STREET

P.O. BOX 344

WAUZEKA, WI 53826

When was utility organized? 10/14/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS PHYLLIS GROOM**Title:** VILLAGE CLERK - TREASURER**Office Address:**

213B E. FRONT STREET

P.O. BOX 344

WAUZEKA, WI 53826

Telephone: (608) 875 - 5281**Fax Number:** (608) 875 - 5281**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.

516 S. MARQUETTE ROAD

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821-0120

Telephone: (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collinsassoc@alpinecom.net

President, chairman, or head of utility commission/board or committee:

Name: DALE LENZ**Title:** PRESIDENT**Office Address:**

P.O. BOX 344

WAUZEKA, WI 53826

Telephone: (608) 875 - 5281**Fax Number:** (608) 875 - 5281**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS OSWALD**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 344
WAUZEKA, WI 53826**Telephone:** (608) 875 - 5281**Fax Number:****E-mail Address:****Name:** MRS PHYLLIS GROOM**Title:** CLERK - TREASURER**Office Address:**P.O. BOX 344
WAUZEKA, WI 53826**Telephone:** (608) 875 - 5281**Fax Number:** (608) 875 - 5281**E-mail Address:**

Name of utility commission/committee: WAUZEKA WATER UTILITY

Names of members of utility commission/committee:

MRS PHYLLIS GROOM, CLERK - TREASURER

MR DENNIS OSWALD, SUPERINTENDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	69,730	69,464	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,829	15,958	2
Depreciation Expense (403)	29,797	29,336	3
Amortization Expense (404)	0	0	4
Taxes (408)	32,916	28,772	5
Total Operating Expenses	80,542	74,066	
Net Operating Income	(10,812)	(4,602)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,812)	(4,602)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	105	97	9
Miscellaneous Nonoperating Income (421)	5,899	6,253	10
Total Other Income	6,004	6,350	
Total Income	(4,808)	1,748	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(4,808)	1,748	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,100	25,100	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	24,100	25,100	
Net Income	(28,908)	(23,352)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(75,844)	(52,492)	19
Balance Transferred from Income (433)	(28,908)	(23,352)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(104,752)	(75,844)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS ACCOUNT INTEREST	105	4
Total (Acct. 419):	105	
Miscellaneous Nonoperating Income (421):		
TAX LEVY FUNDS USED FOR WATER DEBT INTEREST PAYMENT	5,899	5
Total (Acct. 421):	5,899	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	69,730	0	0	0	69,730	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	69,730	0	0	0	69,730	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,547,273	1,540,275	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,681	226,744	2
Net Utility Plant	1,290,592	1,313,531	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,830	26,670	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,637	6,409	11
Other Accounts Receivable (143)	300	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,010	6,684	14
Materials and Supplies (150)	1,297	1,036	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	29,074	40,799	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,319,666	1,354,330	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	332,316	327,061	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(104,752)	(75,844)	23
Total Proprietary Capital	227,564	251,217	
LONG-TERM DEBT			
Bonds (221)	431,267	446,717	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	431,267	446,717	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	374	359	28
Payables to Municipality (233)	5,761	1,533	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,908	3,012	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	9,043	4,904	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	651,792	651,492	38
Total Liabilities and Other Credits	1,319,666	1,354,330	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,547,273	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,547,273	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,681	0	0	0	9
Total Accumulated Provision	256,681	0	0	0	
Net Utility Plant	1,290,592	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	226,744				226,744	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,797				29,797	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	385				385	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	30,182	0	0	0	30,182	13
Debits during year						14
Book cost of plant retired	245				245	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	245	0	0	0	245	19
Balance End of Year	256,681	0	0	0	256,681	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,297	1,036	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,297	1,036	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	327,061	1
Changes during year (explain):		
TAX LEVY FUNDS USED FOR PAYMENT OF WATER DEBT PRINCIPAL	4,015	2
VILLAGE FUNDS USED FOR WATER PORTION OF CONSTRUCTION PROJECT	1,240	3
Balance end of year	332,316	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BOND	11/15/1999	11/15/2009	5.35%	431,267	1
Total Bonds (Account 221):				431,267	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	32,916	2
Charged electric department expense		3
Charged sewer department expense	210	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,126	
Taxes paid during year:		
County, state and local taxes	32,483	6
Social Security taxes	576	7
PSC Remainder Assessment	67	8
Other (explain):		
NONE		9
Total payments and other debits	33,126	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM REVENUE BOND	3,012	24,100	24,204	2,908	1
Subtotal	3,012	24,100	24,204	2,908	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,012	24,100	24,204	2,908	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	651,492	0	0	0	0	651,492	1
Add credits during year:							
For Services	300					300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	651,792	0	0	0	0	651,792	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	569,981					569,981	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,637	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,637	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
HOOK UP CHARGE DUE FROM RESIDENT	300	11
Total (Acct. 143):	300	
Receivables from Municipality (145):		
DELINQUENT WATER ON 2002 TAX ROLL DUE FROM VILLAGE	2,408	12
METER COST ALLOCATION DUE FROM SEWER	1,602	13
Total (Acct. 145):	4,010	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
2002 EXPENSES PAID BY VILLAGE FOR WATER UTILITY	1,651	17
2002 ADDITIONAL TAX EQUIVALENT DUE TO VILLAGE	4,110	18
Total (Acct. 233):	5,761	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,543,774	0	0	0	1,543,774	1
Materials and Supplies	1,166	0	0	0	1,166	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	241,712	0	0	0	241,712	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	651,642	0	0	0	651,642	6
Other (specify):						
NONE					0	7
Average Net Rate Base	651,586	0	0	0	651,586	
Net Operating Income	(10,812)	0	0	0	(10,812)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.66%	N/A	N/A	N/A	-1.66%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	329,688	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(90,298)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	239,390	
Net Income		
Net Income	(28,908)	5
Percent Return on Proprietary Capital	-12.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountants' Compilation Report

Balance Sheet (Page F-05)

See Accountants' Compilation Report

Identification and Ownership (Page iv)

Wauzeka Water Utility
Wauzeka, Wisconsin

We have compiled the accompanying Public Service Commission Report of the Wauzeka Water Utility of the Village of Wauzeka, Wisconsin for the year ended December 31, 2002, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the utility. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on it.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

COLLINS & ASSOCIATES, S.C.

Prairie du Chien, Wisconsin
March 14, 2003

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	68,790	1
Total Sales of Water	68,790	
Other Operating Revenues		
Forfeited Discounts (470)	333	2
Other Water Revenues (474)	607	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	940	
Total Operating Revenues	69,730	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,326	5
General Operating Expenses (680-690)	4,503	6
Total Operation and Maintenance Expenses	17,829	
Other Operating Expenses		
Depreciation Expense (403)	29,797	7
Amortization Expense (404)	0	8
Taxes (408)	32,916	9
Total Other Operating Expenses	62,713	
Total Operating Expenses	80,542	
NET OPERATING INCOME	(10,812)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	231	10,392	40,708	4
Commercial	15	913	3,577	5
Industrial	1	167	328	6
Total Metered Sales to General Customers (461)	247	11,472	44,613	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,608	8
Other Sales to Public Authorities (464)	11	691	2,569	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	259	12,163	68,790	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	21,608	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	21,608	
Forfeited Discounts (470):		
Customer late payment charges	333	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	333	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	607	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	607	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,200	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,881	3
Chemicals (630)	0	4
Supplies and Expenses (640)	1,812	5
Repairs of Water Plant (650)	1,433	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	13,326	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	500	8
Office Supplies and Expenses (681)	2,503	9
Outside Services Employed (682)	1,500	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,503	
Total Operation and Maintenance Expenses	17,829	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,483	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		210	2
Net property tax equivalent		32,273	
Social Security		576	3
PSC Remainder Assessment	67	67	4
Other (specify): NONE			5
Total tax expense		32,916	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.248730				3
County tax rate	mills		7.650580				4
Local tax rate	mills		8.137670				5
School tax rate	mills		17.511760				6
Voc. school tax rate	mills		2.327460				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.876200				10
Less: state credit	mills		2.265820				11
Net tax rate	mills		33.610380				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.137670				14
Combined School Tax Rate	mills		19.839220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.976890				17
Total Tax Rate	mills		35.876200				18
Ratio of Local and School Tax to Total	dec.		0.779818				19
Total tax net of state credit	mills		33.610380				20
Net Local and School Tax Rate	mills		26.209964				21
Utility Plant, Jan. 1	\$	1,540,275	1,540,275				22
Materials & Supplies	\$	1,036	1,036				23
Subtotal	\$	1,541,311	1,541,311				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,541,311	1,541,311				26
Assessment Ratio	dec.		0.804077				27
Assessed Value	\$	1,239,333	1,239,333				28
Net Local & School Rate	mills		26.209964				29
Tax Equiv. Computed for Current Year	\$	32,483	32,483				30
Tax Equivalent per 1994 PSC Report	\$	16,831					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,483					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	19,423		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,595		7
Wells and Springs (314)	212,832		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,217		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	284,217	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,961		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	5,023		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,326		20
Total Pumping Plant	11,310	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,048		23
Total Water Treatment Plant	1,048	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			19,423	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,595	7
Wells and Springs (314)			212,832	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			50,217	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	284,217	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			5,023	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,326	20
Total Pumping Plant	0	0	11,310	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,048	23
Total Water Treatment Plant	0	0	1,048	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	615,891		26
Transmission and Distribution Mains (343)	444,403		27
Fire Mains (344)	0		28
Services (345)	75,304	320	29
Meters (346)	16,991	4,710	30
Hydrants (348)	86,375		31
Other Transmission and Distribution Plant (349)	197	973	32
Total Transmission and Distribution Plant	1,239,261	6,003	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	352		36
Transportation Equipment (373)	3,650		37
Other General Equipment (379)	437		38
Other Tangible Property (390)	0		39
Total General Plant	4,439	0	
Total utility plant in service directly assignable	1,540,275	6,003	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,540,275	6,003	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			615,891	26
Transmission and Distribution Mains (343)		2,010	446,413	27
Fire Mains (344)			0	28
Services (345)		(1,020)	74,604	29
Meters (346)	245		21,456	30
Hydrants (348)		250	86,625	31
Other Transmission and Distribution Plant (349)			1,170	32
Total Transmission and Distribution Plant	245	1,240	1,246,259	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			352	36
Transportation Equipment (373)			3,650	37
Other General Equipment (379)			437	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	4,439	
Total utility plant in service directly assignable	245	1,240	1,547,273	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	245	1,240	1,547,273	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,627	1,627	1
February			1,279	1,279	2
March			1,135	1,135	3
April			1,109	1,109	4
May			1,259	1,259	5
June			1,275	1,275	6
July			1,405	1,405	7
August			1,285	1,285	8
September			1,280	1,280	9
October			1,287	1,287	10
November			1,219	1,219	11
December			1,234	1,234	12
Total annual pumpage	0	0	15,394	15,394	
Less: Water sold				12,163	13
Volume pumped but not sold				3,231	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				850	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,350	19
Volume pumped but unaccounted for				1,881	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				269	23
Date of maximum: 1/9/2002					24
Cause of maximum: 8" MAIN BREAK					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				27	26
Date of minimum: 12/29/2002					27
Total KWH used for pumping for the year				34,812	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1913 WELL - FRONT STREET WAUZEKA	1	315	10	0	No	1
1913 WELL - FRONT STREET WAUZEKA	2	400	10	0	No	2
1984 WELL - HWY 60 WAUZEKA	3	900	10	46,100	Yes	3
1984 WELL - N. MILL ST WAUZEKA	4	60	6	8,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4		1
Location	INDUSTRIAL DRIVE	MILL STREET		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE	DAYTON, DAVID		5
Year Installed	1972	1981		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	350	150		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	2000	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1999		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	124		10
Total capacity in gallons (actual)	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0	0	0	0	0
M	D	1.250	0	0	0	0	0
M	D	4.000	238	0	0	0	238
M	D	6.000	16,627	0	0	0	16,627
P	D	6.000	61	0	0	67	128
M	D	8.000	11,764	0	0	0	11,764
P	D	8.000	2,600	0	0	0	2,600
M	D	10.000	900	0	0	0	900
P	D	10.000	80	0	0	0	80
Total Within Municipality			32,270	0	0	67	32,337
Total Utility			32,270	0	0	67	32,337

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	202	1	0	0	203	4	1
M	1.000	18	0	0	0	18		2
M	1.250	3	0	0	0	3		3
M	1.500	3	0	0	0	3		4
M	2.000	1	0	0	0	1		5
Total Utility		227	1	0	0	228	4	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	272	48	7	0	313	10	1
1.000	2	0	0	0	2	0	2
1.500	3	0	0	0	3	0	3
2.000	2	0	0	0	2	0	4
Total:	279	48	7	0	320	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	230	9	1	7	0	66	313	1
1.000	0	1	0	1	0	0	2	2
1.500	0	1	0	2	0	0	3	3
2.000	0	1	0	1	0	0	2	4
Total:	230	12	1	11	0	66	320	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	57				57	2
Total Fire Hydrants	57	0	0	0	57	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	57
Number of distribution system valves end of year:	129
Number of distribution valves operated during year:	66

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

EMPLOYEES PENSION AND BENEFITS (686): PENSION AND BENEFITS FOR WATER EMPLOYEES ARE PAID THROUGH THE VILLAGE GENERAL FUND AND THE VILLAGE BOARD HAS ELECTED NOT TO HAVE THE WATER UTILITY REIMBURSE THE VILLAGE FOR THIS EXPENSE.

Water Utility Plant in Service (Page W-08)

THE ADJUSTMENTS TO TRANSMISSIONS & DISTRIBUTION MAINS (343), SERVICES (345) AND HYDRANTS (348) ARE CORRECTIONS/FINAL ADJUSTMENTS TO THE WATER PORTION OF THE 2001 STORM SEWER PROJECT. THERE IS NO CHANGE TO THE NUMBER OF SERVICES OR HYDRANTS BECAUSE OF THESE ADJUSTMENTS.

Water Mains (Page W-15)

THE ADDITION/ADJUSTMENT IS A CORRECTION TO THE 2001 PROJECT.

Water Services (Page W-16)

THE ADDED SERVICE WAS FINANCED BY THE APPLICATION OF Cz-1 FOR \$300.
